



# STATE BOARD OF EQUALIZATION STAFF LEGISLATIVE BILL ANALYSIS

Date Introduced:	<b>02/26/04</b>	Bill No:	<b>SB 1881</b>
Tax:	<b>Sales and Use Tax</b>	Author:	<b>Senate Revenue and Taxation Committee</b>
Board Position:	<b>Support Board-sponsored</b>	Related Bills:	

## BILL SUMMARY

This Board-sponsored bill would renumber Section 6480.3 of the Revenue and Taxation Code as Section 6480.9 due to duplicate section numbers within the Revenue and Taxation Code.

## ANALYSIS

### Current Law

Section 6480.3 of the Revenue and Taxation Code was added in 1986 to address prepayment of sales tax on sales of motor vehicle fuel. In 2001, Section 6480.3 was amended by Assembly Bill 309 (Ch. 429, Stats. 2001) to include new terminology. However, due to an oversight, passage of Senate Bill 1901 (Ch. 446, Stats. 2002) added an additional Section 6480.3 authorizing a qualified person to issue an exemption certificate to a diesel fuel supplier with respect to that portion of diesel fuel that the qualified person reasonably expects to sell to farmers and food processors that qualify for the state sales and use tax exemption, under specified conditions. Both statutes in the code are currently listed as 6480.3.

### Proposed Law

This bill would amend Section 6480.3, as added by Chapter 446 of the Statutes of 2002, to renumber the Section as 6480.9.

## COMMENT

**Purpose.** The purpose of this bill is make a technical correction to the Revenue and Taxation Code due to duplicate Section numbers.

## COST ESTIMATE

There are no costs associated with this bill.

## REVENUE ESTIMATE

This bill would have no impact on state revenues.

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*This staff analysis is provided to address various administrative, cost, revenue and policy issues; it is not to be construed to reflect or suggest the Board's formal position.*